

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16207600300000</div> <div>City Clerk</div> <div>272 N 3rd St.</div> <div>Laurens, IA 50554</div>			
CITY OF <u>LAURENS</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		438,795		438,795	449,172
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		438,795		438,795	449,172
Delinquent property taxes		0		0	
TIF revenues		91,809		91,809	92,000
Other city taxes		132,503	0	132,503	115,000
Licenses and permits		4,705	0	4,705	3,800
Use of money and property		26,446	760	27,206	19,700
Intergovernmental		208,188	248,096	456,284	175,539
Charges for fees and service		87,833	966,132	1,053,965	1,032,609
Special assessments		5,416	0	5,416	5,415
Miscellaneous		94,597	0	94,597	126,345
Other financing sources		1,509,363	571,206	2,080,569	2,823,170
Total revenues and other sources		2,599,655	1,786,194	4,385,849	4,842,750
Expenditures and Other Financing Uses					
Public safety		273,814	0	273,814	323,480
Public works		138,316	0	138,316	234,391
Health and social services		0	0	0	0
Culture and recreation		259,446	0	259,446	237,026
Community and economic development		13,835	0	13,835	13,500
General government		113,279	0	113,279	130,650
Debt service		159,047	0	159,047	108,093
Capital projects		114,265	0	114,265	2,527,170
Total governmental activities expenditures		1,072,002	0	1,072,002	3,574,310
Business type activities		0	1,696,197	1,696,197	1,070,459
Total ALL expenditures		1,072,002	1,696,197	2,768,199	4,644,769
Other financing uses, including transfers out		351,655	110,205	461,860	222,050
Total ALL expenditures/And other financing uses		1,423,657	1,806,402	3,230,059	4,866,819
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,175,998	-20,208	1,155,790	-24,069
Beginning fund balance July 1, 2012		197,941	524,410	722,351	647,256
Ending fund balance June 30, 2013		1,373,939	504,202	1,878,141	623,187
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 1,440,000	Other long-term debt		\$ 130,897
Revenue debt		\$ 1,822,314	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,121,278
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Barbara Smith		Telephone →	Area Code 712	Number 841-4526	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LAURENS			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	252,390	87,463		98,942			438,795			438,795	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	252,390	87,463		98,942	0	0	438,795		T01	438,795	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	252,390	87,463		98,942	0	0	438,795			438,795	6
7	TIF revenues			91,809				91,809		T01	91,809	7
	Other city taxes											
8	Utility tax replacement excise taxes	4,711	1,632		1,675			8,018		T15	8,018	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	16,385						16,385		T15	16,385	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	264	92		94			450		T19	450	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		107,650					107,650		T09	107,650	14
15	TOTAL OTHER CITY TAXES	21,360	109,374	0	1,769	0	0	132,503	0		132,503	15
16	Section B - LICENSES AND PERMITS	4,705						4,705		T29	4,705	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,850				1,670		3,520	760	U20	4,280	18
19	Rents and royalties	22,926						22,926		U40	22,926	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	24,776	0	0	0	1,670	0	26,446	760		27,206	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0	248,096	B50	248,096	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	30,000						30,000		B30	30,000	31
32								0			0	32
33	Total Federal grants and reimbursements	30,000	0	0	0	0	0	30,000	248,096		278,096	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		120,474					120,474		C46	120,474	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	7,391						7,391		C89	7,391	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	7,391	120,474	0	0	0	0	127,865	0		127,865	60
61												61
62	Local grants and reimbursements											62
63	County contributions	11,285						11,285			11,285	63
64	Library service							0		D89	0	64
65	Township contributions	13,443						13,443		D89	13,443	65
66	Fire/EMT service							0		D89	0	66
67	Municipal Light Plant reimbursements	25,595						25,595		D89	25,595	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	50,323	0	0	0	0	0	50,323	0		50,323	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	87,714	120,474	0	0	0	0	208,188	248,096		456,284	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	470,417	A91	470,417	73
74	Sewer							0	270,480	A8Ø	270,480	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	225,235	A81	225,235	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	55,543						55,543		A89	55,543	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	7,750						7,750		A03	7,750	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	9,817						9,817		A61	9,817	100
101	Animal control charges	100						100		A89	100	101
102	Other charges - <i>Specify</i>							0			0	102
103	Sanding/mowing and miscellaneous repair charges	14,623						14,623			14,623	103
104	TOTAL CHARGES FOR SERVICE	87,833	0	0	0	0	0	87,833	966,132		1,053,965	104
105												105
106	Section F - SPECIAL ASSESSMENTS				5,416			5,416		U01	5,416	106
107	Section G - MISCELLANEOUS											107
108	Contributions	35,307	24,572					59,879		U99	59,879	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	6,131					640	6,771		U11	6,771	110
111	Fines	8,111						8,111		U30	8,111	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Insurance reimbursements	9,857						9,857			9,857	114
115	Miscellaneous reimbursements/refunds	9,974	5					9,979			9,979	115
116	Water Meter Refund							0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	69,380	24,577	0	0	0	640	94,597	0		94,597	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	548,158	341,888	91,809	106,127	1,670	640	1,090,292	1,214,988		2,305,280	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					1,072,170		1,072,170	546,539	NR	1,618,709	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	151,527	43,777		53,205	96,884		345,393	24,667		370,060	127
128	<i>Internal TIF loans and transfers in</i>					91,800		91,800			91,800	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	151,527	43,777	0	53,205	1,260,854	0	1,509,363	571,206		2,080,569	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	699,685	385,665	91,809	159,332	1,262,524	640	2,599,655	1,786,194		4,385,849	132
133												133
134	Beginning fund balance July 1, 2012	138,166	127,070	0	2,041	-140,924	71,588	197,941	524,410		722,351	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	837,851	512,735	91,809	161,373	1,121,600	72,228	2,797,596	2,310,604		5,108,200	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	158,152	36,792					194,944		E62	194,944	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	40,231	967					41,198		E24	41,198	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	34,060	1,113					35,173		E32	35,173	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,499						2,499		E32	2,499	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	234,942	38,872	0	0	0	0	273,814			273,814	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	45,201	53,512					98,713		E44	98,713	42
43	Purchase of land and equipment		24,397					24,397		G44	24,397	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		15,206					15,206		E44	15,206	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	45,201	93,115	0	0	0	0	138,316			138,316	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LAURENS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	114,006	29,356					143,362		E52	143,362	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	11,078	13					11,091		E61	11,091	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	26,497						26,497		F61	26,497	129
130	Recreation — Current operation	56,316	7,589					63,905		E61	63,905	130
131	Purchase of land and equipment	6,001						6,001		G61	6,001	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	6,355	2,235					8,590		E03	8,590	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	220,253	39,193	0	0	0	0	259,446			259,446	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	11,747	2,088					13,835		E89	13,835	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,747	2,088	0	0	0	0	13,835			13,835	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	12,053	826					12,879		E29	12,879	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	58,891	16,701					75,592		E23	75,592	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	33						33		E89	33	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,589						1,589		E25	1,589	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	13,186						13,186		E31	13,186	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	10,000						10,000		E89	10,000	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	95,752	17,527	0	0	0	0	113,279			113,279	176
177	Section G — DEBT SERVICE				159,047			159,047			159,047	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	159,047	0	0	159,047			159,047	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	East St./Veteran's Drive					114,265		114,265			114,265	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	114,265	0	114,265			114,265	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	114,265	0	114,265			114,265	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	607,895	190,795	0	159,047	114,265	0	1,072,002			1,072,002	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAURENS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								291,151	E91	291,151	198
199	Purchase of land and equipment									G91	0	199
200	Construction							525,814	F91	F91	525,814	200
201	Sewer and sewage disposal — Current operation							131,614	E80	E80	131,614	201
202	Purchase of land and equipment							146,457	G80	G80	146,457	202
203	Construction							131,832	F80	F80	131,832	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							333,538	E81	E81	333,538	216
217	Purchase of land and equipment							9,153	G81	G81	9,153	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LAURENS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								126,638		126,638	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,696,197		1,696,197	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	607,895	190,795	0	159,047	114,265	0	1,072,002	1,696,197		2,768,199	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	105,872	153,983					259,855	110,205		370,060	255
256	Internal TIF loans/repayments and transfers out			91,800				91,800			91,800	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	105,872	153,983	91,800	0	0	0	351,655	110,205		461,860	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	713,767	344,778	91,800	159,047	114,265	0	1,423,657	1,806,402		3,230,059	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						72,228	72,228			72,228	263
264	Restricted	43,253	167,957	9	2,326	1,198,052		1,411,597			1,411,597	264
265	Committed	17,000						17,000			17,000	265
266	Assigned							0			0	266
267	Unassigned	63,831				-190,717		-126,886			-126,886	267
268	Total Governmental	124,084	167,957	9	2,326	1,007,335	72,228	1,373,939			1,373,939	268
269	Proprietary								504,202		504,202	269
270	Total ending fund balance June 30, 2013	124,084	167,957	9	2,326	1,007,335	72,228	1,373,939	504,202		1,878,141	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	837,851	512,735	91,809	161,373	1,121,600	72,228	2,797,596	2,310,604		5,108,200	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LAURENS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	511,876	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 870,000	29U \$ 321,667	39U \$ 44,000	49U \$	49U \$	49U \$ 1,147,667	49U \$	I91 \$ 19,748
2. Sewer utility	19U 565,000	29U 145,647	39U 36,000	49U	49U	49U 674,647	49U	I89 9,051
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Garbage		84,000	7,804				76,196	1,348
2nd & Main	19U	29U	39U	49U	49U	49U	49U	I89
10. Sewer Lagoon Project	19U 295,000	29U	39U 45,000	49U 250,000	49U	49U	49U	I89 12,230
11. East St & Veterans	19U 200,000	29U	39U 50,000	49U 150,000	49U	49U	49U	I89 3,205
12. John Deere Lease	19U 71,611	29U	39U 16,910	49U	49U	49U	49U 54,701	I89 2,732
13. 14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,001,611	1,631,314	239,714	1,440,000	0	1,822,314	130,897	56,076

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	42,425,555	x .05 = \$	2,121,278

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		1,878,141	1,878,141	

REMARKS

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